

**OFFICE OF THE COMMISSIONER
CENTRAL EXCISE & SERVICE TAX COMMISSIONERATE
CHANDIGARH –I**

C.R BUILDING, PLOT No. 19, SECTOR 17-C, CHANDIGARH (160017)

**दूरभाष सं. Telephone No. (0172) 2721103
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व्यापार सूचना सं. 02/ST/2013 TRADE NOTICE NO. 02/ST/2013

**विषय/SUB: - Service Tax on services by way of transportation of goods by rail/vessel
- transportation of milk - regarding.**

1) उपर्युक्त विषय पर केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार की फा.सं. B-1/2/2010-TRU से जारी परिपत्र सं. 167/2/2013-ST, दिनांक 01.01.2013, की प्रति व्यापार एवं क्षेत्रीय संगठन को सूचना एवं मार्गदर्शन हेतु इसके साथ संलग्न की जाती है। उक्त परिपत्र स्वतः स्पष्ट है

1) A copy of **Circular No. 167/2/2013-ST**, dated **01.01.2013**, from **F. No. B-1/2/2010-TRU** issued by the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India, on the above subject matter, is enclosed herewith for information and guidance for the trade and field formation. The said **Circular** is self – explanatory.

2) सभी व्यापार संघ/वाणिज्य मण्डल एवं क्षेत्रीय सलाहकार समिति/ लोक शिकायत निवारण समिति के सदस्यों से अनुरोध किया जाता है कि वे इस व्यापार सूचना की अंतर्वस्तु को अपने सदस्यों / संघटकों की सूचना एवं आवश्यक कार्यवाही हेतु उनके ध्यान में लाएँ / प्रचार करें।

2) All the Trade Associations / Chambers of Commerce and the members of the RAC/PGRC are requested to bring/publicize the contents of this Trade Notice amongst their Members/Constituents for their information and necessary action.

संलग्नक Encl. यथोपरि As above.

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**[S.J.
SINGH]
COMMISSIONER**

**फा.सं. F.No. V(MISC)30/STC/HQ/Trade Notice/10/2010/Pt
17/01/2013**

दिनांक Dated:

Trade Notice is being uploaded on our website www.cexchd1.gov.in

Superintendent (S.Tax)

Circular No.167/2 /2013 - ST

F.No.B-1/2/2010 -TRU
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tax Research Unit

153, North Block,
New Delhi, 1st January, 2013

To

Chief Commissioners of Central Excise and Customs (All), Director General (Service Tax), Director General(Systems), Director General (Central Excise Intelligence), Director General (Audit), Commissioners of Service Tax (All), Commissioners of Central Excise (All), Commissioners of Central Excise and Customs (All)

Madam/Sir,

Subject: Service tax on services by way of transportation of goods by rail/vessel – transportation of milk - regarding.

Representation has been received from the Indian Railways seeking clarification as to whether service by way of transportation of milk by rail is covered by Notification No.25/2012-ST dated 20.06.2012, serial number 20(i).

2. The representation has been examined. The expression 'foodstuff' appearing in Notification No.25/2012-ST dated 20.06.2012, serial number 20(i) includes milk. Therefore, it is clarified that the service by way of transportation of milk by rail or a vessel from one place in India to another, is covered by the Notification No.25/2012-ST dated 20.06.2012.

3. Trade Notice/Public Notice may be issued to the field formations and tax payers. Please acknowledge receipt of this Circular. Hindi version follows.

(S. Jayaprahasam)
Technical Officer, TRU
Tel: 011-23092037